

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: Big Lots, Inc., et al.

Case No. (Jointly Administered): 24-11967 (JKS)
Reporting Period: September 29, 2024 – November 2, 2024

SUPPORTING DOCUMENTATION TO UST FORM 11-MOR

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1	x	
Statement of Operations	MOR-2	x	
Balance Sheet	MOR-3	x	

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Notes to the Monthly Operating Report

General:

The report includes activity from the following Debtors and related Case Numbers:

Debtor Name	Case No.
Great Basin, LLC	24-11966 (JKS)
Big Lots, Inc.	24-11967 (JKS)
Consolidated Property Holdings, LLC	24-11968 (JKS)
Big Lots Management, LLC	24-11969 (JKS)
Big Lots Stores - PNS, LLC	24-11970 (JKS)
Broyhill LLC	24-11971 (JKS)
BLBO Tenant, LLC	24-11972 (JKS)
Big Lots Stores, LLC	24-11973 (JKS)
CSC Distribution LLC	24-11974 (JKS)
Durant DC, LLC	24-11975 (JKS)
Big Lots Stores - CSR, LLC	24-11976 (JKS)
GAFDC LLC	24-11977 (JKS)
Closeout Distribution, LLC	24-11978 (JKS)
WAFDC, LLC	24-11979 (JKS)
Big Lots eCommerce LLC	24-11980 (JKS)
AVDC, LLC	24-11981 (JKS)
PAFDC LLC	24-11982 (JKS)
INFDC, LLC	24-11983 (JKS)
Big Lots F&S, LLC	24-11984 (JKS)

Introduction: On September 9, 2024 (the “Petition Date”), Big Lots, Inc. and its affiliated debtors and debtors in possession (collectively the “Debtors”) filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”) with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), thereby commencing these cases jointly administered as *In re: Big Lots, Inc., et al.*, No. 24-11967 (JKS) (“Chapter 11 Cases”). The Debtors are authorized to continue to manage and operate their businesses as debtors in possession under sections 1107 and 1108 of the Bankruptcy Code.

On September 10, 2024, the Bankruptcy Court entered an order [Docket No. 95] authorizing the joint administration of these Chapter 11 Cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure. On September 23, 2024, the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an official committee pursuant to section 1102(a)(1) of the Bankruptcy Code [Docket No. 248].

Additional information about these Chapter 11 Cases, court filings, and claims information is available at the Debtors’ restructuring website: <https://cases.ra.kroll.com/biglots>.

Accounting Principles: This Monthly Operating Report (“MOR”) is unaudited and has been prepared solely for the purpose of complying with the Debtors’ obligations to provide monthly operating reports during these Chapter 11 Cases. This MOR is not prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) and does not include all information and disclosures required by U.S. GAAP. The MOR is not intended to reconcile to any financial statement otherwise prepared or distributed by the Debtors. The Debtors have prepared this MOR using the best information presently available to them at this time, which has been collected, maintained, and prepared in accordance

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with their historical accounting practices. This MOR is, thus, true and accurate to the best of the Debtors' knowledge, information and belief based on current available data. The MOR should not be relied upon by any persons for information relating to current or future financial condition, events, or performance of any of the Debtors or their affiliates, as the results of operations contained herein are not necessarily indicative of results which may be expected from any other period or for the full year, and may not necessarily reflect the combined results of operations, financial position, and schedule of receipts and disbursements in the future.

General Methodology: The Debtors prepared this MOR relying primarily upon the information set forth in their books and records. Additionally, the information furnished in this report includes primarily normal recurring adjustments, but does not include all the adjustments necessary to ensure that the quarterly and/or annual consolidated financial statements are in accordance with U.S. GAAP, including income tax accruals that would typically be made. Furthermore, the monthly financial information contained herein has not been subjected to the same level of accounting review and testing that the Debtors apply in the preparation of their quarterly and annual consolidated financial information in accordance with U.S. GAAP. Because the Debtors' accounting systems, policies, and practices were developed to produce financial statements at a consolidated level, rather than financial statements by legal entity, it is possible that not all assets, liabilities, income or expenses have been recorded on the correct entity. Accordingly, upon the application of such procedures, the Debtors believe that the financial information may be subject to change, and these changes could be material.

Reporting Period: This is the second MOR filed since the Petition Date and includes cash activity in MOR-1 from September 29, 2024 through November 2, 2024, the Debtors' fiscal reporting period. In preparing this MOR, the Debtors made best efforts to supplement the information set forth in their books and records with additional information concerning transactions that may not have been identified therein.

Accuracy: The financial information disclosed herein was not prepared in accordance with federal or state securities laws or other applicable non-bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder. Persons and entities trading in or otherwise purchasing, selling, or transferring the claims against or equity interests in the Debtors should evaluate this financial information in light of the purposes for which it was prepared. The Debtors and their advisors are not liable for and undertake no responsibility to indicate variations from security laws herein or for any evaluations of the Debtors based on this financial information or any other information.

Carrying Value of Assets: Unless otherwise noted, this MOR reflects the carrying values of the assets as recorded on the Debtors' books and records as of the end of the fiscal period and is not based upon an estimate of their current market value. The Debtors reserve their right to amend or adjust the value of each asset set forth herein.

Prepetition Liabilities Subject to Compromise: As a result of the Chapter 11 Cases, the payment of certain prepetition indebtedness may be subject to compromise or other treatment under a plan of reorganization. Generally, actions to enforce or otherwise effect payment of pre-Chapter 11 liabilities are stayed. However, the Bankruptcy Court has authorized the Debtors to pay certain prepetition claims subject to certain terms and conditions.

Past Performance: The results of operations contained herein are not necessarily indicative of results that may be expected from any other period or for the full year and may not necessarily reflect the consolidated results of operations, financial position and cash flows of the Debtors in the future. For the reasons discussed above, the Debtors caution readers not to place undue reliance upon information contained in this MOR.

Reservation of Rights: The Debtors hereby reserve all of their rights to dispute the validity, status, enforceability, or executory nature of any claim amount, representation or other statement in this MOR and reserve the right to amend or supplement this MOR, if necessary. Nothing contained in this MOR shall constitute a waiver of any of the Debtors' rights or an admission with respect to their Chapter 11 Cases. In future periods, any changes to prior period balances will be reflected in the current month's MOR.

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Reporting Period: September 29, 2024 – November 2, 2024**Notes to Supporting Documentation****Notes to MOR-1**

Cash is received and disbursed by the Debtors as described in the *Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing (A) Debtors to Continue to Maintain Existing Cash Management System, Bank Accounts, and Business Forms, (B) Debtors to Open and Close Bank Accounts, and (C) Financial Institutions to Administer the Bank Accounts and Honor and Process Related Checks and Transfers, (II) Waiving Deposit and Investment Requirements, and (III) Allowing Intercompany Transactions and Affording Administrative Expense Priority to Post-Petition Intercompany Claims* [Docket No. 15] (the “Cash Management Motion”) and is consistent with the Debtors’ historical cash management practices. Debtor Big Lots Stores, LLC remits payments on behalf of other Debtor entities for certain expenses. The Debtors have made reasonable efforts to appropriate these expenses to their respective Debtors for purposes of MOR-1 and Form MOR-11 Part 1.

Cash activity related to intercompany transfers among the Debtors are excluded from cash receipts and disbursements. As more fully described in the Debtors’ Cash Management Motion, the Debtors elected to enter a Dominion Period prior to the Petition Date. Transfers conducted in accordance with the Dominion Period requirements are included in the Debtors’ cash receipts and disbursements in this MOR.

Figures include cash as reported in the Debtors’ bank statements. Reconciliation differences exist between bank statement balances and balance sheet cash balances due to ordinary course timing differences between payment execution in the Debtors’ financial system and disbursement of funds from Debtor bank accounts, as well as outstanding checks and deposits in transit. The Debtors’ standard practice is to ensure that bank reconciliations are completed before closing the books each reporting period.

Notes to UST Form 11-MOR, Part 1 Cash Receipts and Disbursements:

Consistent with the guidance received from the U.S. Trustee in connection with the completion of UST Form 11-MOR Part 1, Cash Receipts and Disbursements, reported cash receipts and disbursements should exclude intercompany, debtor-to-debtor, transactions. As a result, for those Debtors with net intercompany cash outflows or inflows during the reporting period, the ending cash balances reported on Form 11-MOR Part 1 will not agree with the ending cash balances per the Debtors’ bank statements or the Debtors’ books and records. For additional information on ending cash balances per the Debtors’ books and records, see the attached Summary of Cash Receipts and Disbursements.

Notes to UST Form 11-MOR, Part 3 Assets Sold or Transferred:

The Debtors have included information regarding the sale of certain real property leases and furniture, fixtures & equipment (“FF&E”). FF&E sales for the period of September 9, 2024 to September 28, 2024 were inadvertently omitted from the Debtors’ previously filed monthly operating reports, and therefore have been included in these current monthly operating reports. These sales were completed in conjunction with the Debtors’ overall process to close certain store locations.

Notes to UST Form 11-MOR, Part 6 Postpetition Taxes:

The Debtors’ books and records are typically maintained on a consolidated basis. The Debtors’ reasonably accessible records do not include information with respect to the Debtor entity liable for postpetition tax obligations. Consequently, information on postpetition tax obligations is included in this MOR under Debtor Big Lots Stores, LLC. The Debtors reserve their rights with respect to the Debtor entities ultimately liable for tax obligations.

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Notes to UST Form 11-MOR, Part 7 Questionnaire, item (a):

Following the Petition Date, the Bankruptcy Court entered various orders authorizing the Debtors to, among other things, pay certain prepetition: (i) services, fees, and charges assessed by the Debtors' bank; (ii) customer programs obligations; (iii) employee wages, salaries, and related items (including, but not limited to, employee benefit programs and supplemental workforce obligations); (iv) insurance program obligations; (v) taxes and assessments; and (vi) critical vendor, 503(b)(9), lien, and foreign vendor obligations (collectively, the "First Day Orders"). To the extent any payments were made during the reporting period on account of prepetition claims pursuant to authority granted to the Debtors by the Bankruptcy Court by the First Day Orders, such payments have been included in this MOR (subject to the notes and limitations provided herein).

Summary of Cash Receipts and Disbursements

TIME PERIOD: 09/29/2024 through 11/02/2024
\$USD in 000s

Debtor Name	Case No.	Receipts	Disbursements	Surplus / (Deficit)
Great Basin, LLC	24-11966	\$ -	\$ (17)	\$ (17)
Big Lots, Inc.	24-11967	\$ -	\$ (35)	\$ (35)
Consolidated Property Holdings, LLC	24-11968	\$ -	\$ -	\$ -
Big Lots Management, LLC	24-11969	\$ -	\$ (611)	\$ (611)
Big Lots Stores - PNS, LLC	24-11970	\$ 14,106	\$ (33,132)	\$ (19,026)
Broyhill LLC	24-11971	\$ -	\$ -	\$ -
BLBO Tenant, LLC	24-11972	\$ -	\$ -	\$ -
Big Lots Stores, LLC	24-11973	\$ 697,162	\$ (640,659)	\$ 56,503
CSC Distribution LLC	24-11974	\$ -	\$ (12,884)	\$ (12,884)
Durant DC, LLC	24-11975	\$ -	\$ (11,512)	\$ (11,512)
Big Lots Stores - CSR, LLC	24-11976	\$ 2,390	\$ (2,929)	\$ (539)
GAFDC LLC	24-11977	\$ -	\$ -	\$ -
Closeout Distribution, LLC	24-11978	\$ 29	\$ (14,286)	\$ (14,257)
WAFDC, LLC	24-11979	\$ -	\$ (362)	\$ (362)
Big Lots eCommerce LLC	24-11980	\$ -	\$ (452)	\$ (452)
AVDC, LLC	24-11981	\$ 87	\$ (3,145)	\$ (3,058)
PAFDC LLC	24-11982	\$ -	\$ -	\$ -
INFDC, LLC	24-11983	\$ -	\$ -	\$ -
Big Lots F&S, LLC	24-11984	\$ -	\$ (158)	\$ (158)
Total		\$ 713,774	\$ (720,184)	\$ (6,410)

Schedule of Cash Receipts and Disbursements

TIME PERIOD: 09/29/2024 through 11/02/2024

USD in 000s

Cash Receipts

Credit Card and Payment Processor Receipts	\$	298,344
Customer Receipts	\$	69,454
Debt Borrowing	\$	336,170
Other Receipts	\$	9,806
Total Receipts	\$	713,774

Cash Disbursements

Credit Card Processor Obligations	\$	4,151
Debt Payments	\$	384,201
Freight	\$	23,385
Merchandise	\$	144,578
Other Expenses	\$	16,831
Payroll & Benefits	\$	80,693
Professional Fee Escrow	\$	13,503
Rent	\$	30,199
Taxes	\$	22,644
Total Disbursements	\$	720,184

<i>\$USD in 000s</i>	Big Lots Stores, LLC	Big Lots Stores - PNS, LLC	Big Lots Stores - CSR, LLC	Closeout Distribution, LLC	AVDC, LLC
Sales	240,193	81,463	14,507	211	723
Misc Revenue	1,003	(459)	(291)	(15)	(9)
Total Revenue	241,196	81,004	14,216	195	714
Cost of Goods Sold	(168,568)	(55,726)	(9,226)	(175)	(670)
Gross Margin	72,628	25,278	4,990	20	44
Selling and admin expenses	273,415	71,782	8,051	345	51,390
Depreciation Expense	24,082	11,285	794	141	60,615
Operating Profit/(Loss)	(224,869)	(57,788)	(3,855)	(465)	(111,961)
Interest Expense	(5,219)	(14)	(2)	(123)	(0)
Other Income (expense)	-	-	-	-	-
Intercompany Charges	1,322	447	80	1	4
Reorganization Items, Net	212,530	101,478	4,104	-	117,264
Pretax Income/(Loss)	(16,237)	44,124	327	(587)	5,307
Income Taxes	163	-	-	-	-
Net Income/(Loss)	(16,400)	44,124	327	(587)	5,307

<i>\$USD in 000s</i>	Big Lots eCommerce LLC	Big Lots Management, LLC	Big Lots, Inc.	Consolidated Property Holdings, LLC	Broyhill LLC
Sales	2,340	-	-	-	-
Misc Revenue	(124)	-	-	-	-
Total Revenue	2,217	-	-	-	-
Cost of Goods Sold	(1,032)	-	-	-	-
Gross Margin	1,184	-	-	-	-
Selling and admin expenses	431	2,909	197	-	-
Depreciation Expense	1,347	886	-	8	-
Operating Profit/(Loss)	(594)	(3,795)	(197)	(8)	-
Interest Expense	-	-	-	-	-
Other Income (expense)	-	-	-	-	-
Intercompany Charges	13	0	-	(1,867)	-
Reorganization Items, Net	-	(10,180)	-	-	-
Pretax Income/(Loss)	(581)	(13,975)	(197)	(1,875)	-
Income Taxes	-	-	-	-	-
Net Income/(Loss)	(581)	(13,975)	(197)	(1,875)	-

<i>\$USD in 000s</i>	CSC Distribution				
	Great Basin, LLC	Big Lots F&S, LLC	LLC	Durant DC, LLC	PAFDC LLC
Sales	-	-	-	-	-
Misc Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Cost of Goods Sold	-	-	(92)	(96)	-
Gross Margin	-	-	(92)	(96)	-
Selling and admin expenses	(128)	(1,661)	(304)	(491)	-
Depreciation Expense	238	405	160	74	-
Operating Profit/(Loss)	(110)	1,256	52	321	-
Interest Expense	-	-	(216)	(175)	-
Other Income (expense)	-	-	-	-	-
Intercompany Charges	-	-	-	-	-
Reorganization Items, Net	-	-	-	-	-
Pretax Income/(Loss)	(110)	1,256	(163)	146	-
Income Taxes	-	-	-	-	-
Net Income/(Loss)	(110)	1,256	(163)	146	-

<i>\$USD in 000s</i>	WAFDC, LLC	INFDC, LLC	BLBO Tenant, LLC	GAFDC LLC
Sales	-	-	-	-
Misc Revenue	-	-	-	-
Total Revenue	-	-	-	-
Cost of Goods Sold	-	-	-	-
Gross Margin	-	-	-	-
Selling and admin expenses	3	-	-	-
Depreciation Expense	197	-	-	-
Operating Profit/(Loss)	(199)	-	-	-
Interest Expense	-	-	-	-
Other Income (expense)	-	-	-	-
Intercompany Charges	-	-	-	-
Reorganization Items, Net	-	-	-	-
Pretax Income/(Loss)	(199)	-	-	-
Income Taxes	-	-	-	-
Net Income/(Loss)	(199)	-	-	-

<i>\$USD in 000s</i>	Big Lots Stores, LLC	Big Lots Stores - PNS, LLC	Big Lots Stores - CSR, LLC	Closeout Distribution, LLC	AVDC, LLC	Big Lots eCommerce LLC	Big Lots Management, LLC	Big Lots, Inc.
ASSETS								
Current assets:								
Cash and cash equivalents	6,369	2,770	712	(3,080)	65	3,423	57,007	48
Intercompany balances	(83,385)	473,329	57,683	65,035	43,096	14,781	(937,035)	153,543
Inventories	353,181	93,094	25,109	86,639	1,109	68	-	-
Other current assets	122,913	4,629	754	(3,939)	(11,610)	(817)	18,491	(7,714)
Total current assets	399,078	573,822	84,259	144,656	32,659	17,455	(861,537)	145,876
Operating lease right-of-use assets	522,349	142,141	39,580	78,419	951	-	-	(0)
Property and equipment - net	132,223	39,545	10,700	12,920	(900)	(339)	87,940	-
Deferred income taxes	(0)	0	0	0	-	-	(0)	(0)
Other assets	17,459	2,355	118	3	487	-	10	308
Investment in Subsidiaries	156,179	-	-	-	-	-	471,246	501,929
Total Assets	1,227,288	757,863	134,657	235,999	33,197	17,116	(302,342)	648,112
LIABILITIES AND SHAREHOLDERS' EQUITY								
Current liabilities:								
Accounts payable	(26,195)	13,217	1,255	63,527	2,302	1,050	(10)	10
Current operating lease liabilities	0	(0)	0	-	-	-	-	-
Property, payroll and other taxes	27,924	10,097	4,283	1,584	828	60	664	(4)
Accrued operating expenses	27,757	4,687	741	1,218	104	4,578	27,127	0
Current maturities of long-term debt obligations	-	-	-	-	-	-	-	-
Debtor in possession financing	387,921	-	-	-	-	-	-	-
Insurance reserves	0	-	-	-	-	-	-	0
Accrued salaries and wages	9,252	2,798	352	382	725	9	5,491	-
Other Current Liabilities	(64,416)	(19,895)	(903)	536	51,029	(246)	38,815	(346)
Total current liabilities	362,243	10,904	5,728	67,248	54,988	5,451	72,085	(340)
Long-term debt	(171)	-	-	-	-	-	171	-
Noncurrent operating lease liabilities	0	-	-	-	(0)	-	-	-
Income taxes payable	-	-	-	-	-	-	-	-
Insurance reserves	-	-	-	-	-	-	-	-
Unrecognized tax benefits	60	-	-	-	-	-	-	-
Other liabilities	(1)	-	-	-	-	-	-	-
Liabilities Subject To Compromise	967,546	363,718	54,916	162,972	54,862	2,445	32,620	602
Shareholders' equity/(deficit)	(102,391)	383,241	74,013	5,779	(76,653)	9,220	(407,218)	647,850
Total Liabilities & Shareholders' Equity/(Deficit)	1,227,288	757,863	134,657	235,999	33,197	17,116	(302,342)	648,112

<i>\$USD in 000s</i>	Consolidated Property Holdings, LLC	Broyhill LLC	Great Basin, LLC	Big Lots F&S, LLC	CSC Distribution LLC	Durant DC, LLC	PAFDC LLC	WAFDC, LLC
ASSETS								
Current assets:								
Cash and cash equivalents	53	-	-	(7)	(3)	(1)	-	-
Intercompany balances	32,359	-	8,969	5,145	94,157	73,990	(0)	(2,642)
Inventories	-	-	-	-	51,654	40,523	-	-
Other current assets	5,465	(0)	18	5,366	(4,622)	(3,019)	-	(30)
Total current assets	37,878	(0)	8,987	10,504	141,187	111,493	(0)	(2,671)
Operating lease right-of-use assets	-	-	1,001	-	49,793	68,798	0	-
Property and equipment - net	-	-	12,432	(1,003)	14,924	5,805	-	94
Deferred income taxes	0	-	-	(0)	-	0	-	-
Other assets	15,750	-	-	-	86	77	-	1,376
Investment in Subsidiaries	-	-	-	-	-	-	-	-
Total Assets	53,627	(0)	22,419	9,501	205,990	186,174	0	(1,201)
LIABILITIES AND SHAREHOLDERS' EQUITY								
Current liabilities:								
Accounts payable	-	-	7,311	291	44,225	34,896	-	-
Current operating lease liabilities	-	-	-	-	-	0	0	-
Property, payroll and other taxes	0	-	7	(5)	478	246	-	-
Accrued operating expenses	-	-	6,026	28	1,473	909	-	(1,244)
Current maturities of long-term debt obligations	-	-	-	-	-	-	-	-
Debtor in possession financing	-	-	-	-	-	-	-	-
Insurance reserves	-	-	-	0	-	-	-	-
Accrued salaries and wages	-	-	-	2	424	290	-	-
Other Current Liabilities	(1,741)	-	(351)	(34)	769	462	-	-
Total current liabilities	(1,741)	-	12,993	282	47,369	36,803	0	(1,244)
Long-term debt	-	-	-	-	-	-	-	-
Noncurrent operating lease liabilities	-	-	-	-	-	-	-	-
Income taxes payable	-	-	-	-	-	-	-	-
Insurance reserves	-	-	-	-	-	-	-	-
Unrecognized tax benefits	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Liabilities Subject To Compromise	1,136	-	5,980	1,193	153,254	144,793	0	466
Shareholders' equity/(deficit)	54,232	(0)	3,447	8,026	5,366	4,577	-	(423)
Total Liabilities & Shareholders' Equity/(Deficit)	53,627	(0)	22,419	9,501	205,990	186,174	0	(1,201)

<i>\$USD in 000s</i>	INFDC, LLC	BLBO Tenant, LLC	GAFCDC LLC
ASSETS			
Current assets:			
Cash and cash equivalents	-	-	-
Intercompany balances	0	(12)	1,027
Inventories	-	-	-
Other current assets	-	-	(66)
Total current assets	0	(12)	961
Operating lease right-of-use assets	0	-	3,766
Property and equipment - net	-	-	-
Deferred income taxes	-	-	-
Other assets	-	-	-
Investment in Subsidiaries	-	-	-
Total Assets	0	(12)	4,727
LIABILITIES AND SHAREHOLDERS' EQUITY			
Current liabilities:			
Accounts payable	-	-	-
Current operating lease liabilities	-	-	-
Property, payroll and other taxes	-	-	-
Accrued operating expenses	-	-	-
Current maturities of long-term debt obligations	-	-	-
Debtor in possession financing	-	-	-
Insurance reserves	-	-	-
Accrued salaries and wages	-	-	-
Other Current Liabilities	-	-	-
Total current liabilities	-	-	-
Long-term debt	-	-	-
Noncurrent operating lease liabilities	-	-	-
Income taxes payable	-	-	-
Insurance reserves	-	-	-
Unrecognized tax benefits	-	-	-
Other liabilities	-	-	-
Liabilities Subject To Compromise	(0)	(12)	4,727
Shareholders' equity/(deficit)	-	-	-
Total Liabilities & Shareholders' Equity/(Deficit)	(0)	(12)	4,727